

**AMENDMENTS TO THE SPECIFICATION:**

Please amend the specification as follows:

Please replace the paragraph beginning on page 1, line 17 with the following:

In recent years, portable digital audio players that use, for example, a solid-state memory device such as flash memory, and record and read audio data, such as music and other audio, on and from the solid-state memory have been put to practical use (see, for example, Japanese Patent Application Publication No. 2001-311104 2000-311104).

Please replace the paragraph beginning on page 5, line 19 with the following:

The ~~potable~~ portable digital player 1 uses the FAT file system for managing files as is conventional, and stores audio data as files in the flash memory 6. In other words, the CPU 2 of the portable digital player 1 records link information of the clusters constituting the files stored in the flash memory 6 in the FAT within the flash memory 6.

Please replace the paragraph beginning on page 7, line 31 (and extending through page 8, line 9) with the following:

For example, as shown in FIG. 4A, if target index n=7 and recording interval s=4, then quotient a=1, remainder b=3 and reference index n'=4. Therefore, the CPU 2 references the index "4" in the cluster chain buffer (FIG. 4A) as reference index n'. In such a case, since the cluster number indicated by the entry of the index "4" is "011", by moving along the FAT from cluster "11" in the FAT (FIG. 4B) in the forward direction b-1 times (i.e., 2 times), the cluster number "14" recorded in the entry for the reached

cluster "013" can be obtained. The cluster number thus obtained is the same as the cluster number recorded with the index "7" indicated in the conventional cluster chain buffer (FIG. 4B) (FIG. 4C).

Please replace the paragraph beginning on page 8, line 10 with the following:

In step SP7, the CPU 2 reads from the flash memory 6 the cluster indicated by the entry thus reached and supplies it to the audio signal processing section 8, and proceeds to [[sep]] step SP 5. In step SP5, the CPU 2 decrements target index n by 1 and returns to step SP1.